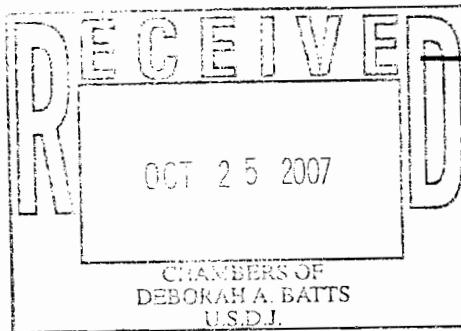


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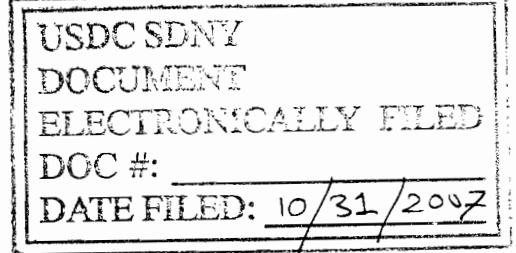
File 05262.0002

October 23, 2007



Hon. Deborah A. Batts  
United States District Court  
United States Courthouse  
500 Pearl Street, Room 2510  
New York, New York 10007

Re: U.S. v. Acordia Northeast, Inc., et al.  
Docket No. 07 CIV 7377 (DAB)



Dear Judge Batts:

*Granted  
10/31/2007 DAB*

On behalf of all defendants – Acordia Northeast, Nissin Steel, Galerie Felix Vercel and Sotheby's – this letter is written to request an extension of time for defendants to file answers or other pleadings responsive to the Complaint in the subject action until ten calendar days after the Court has ruled on a proposed Consent Judgment that is soon to be filed. These defendants have all signed a stipulation that was prepared by the United States and that we believe will dispose of this case in its entirety. We understand that the proposed Consent Judgment will be presented to the Court for approval later this week. In the interim, all defendants wish to avoid the cost of preparing and filing responsive pleadings which would otherwise become due.

The Complaint in this case was filed on August 17, 2007 and all defendants have either been served or accepted service. There have been no previous requests for extensions of time. The United States consents to such an extension.

Respectfully submitted,

Robert P. Taylor  
Counsel for Nissin Steel

RPT:lr

cc: All counsel as listed on the attached page

**MEMO ENDORSED**

**HOWREY**

**MEMO ENDORSED**

Hon. Deborah A. Batts  
October 22, 2007  
Page 2

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**SO ORDERED**

  
DEBORAH A. BATTIS 10/31/2007  
UNITED STATES DISTRICT JUDGE

**MEMO ENDORSED**